1893–94

. R. S. IX-5]

Previous references.
L. R. 30 of 75
" 29 of 80
" 28 of 81
Later references.

191 .
(L. R.)

File No. 54 of 9
Serial Nos. 1–2

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 1 — 2

Major ~~Part~~ B for December 1894

SUBJECT.

Levy of Local & irrigation Cesses on Lands held by Dubvay Devarajan Urs, in the Mysore Fy.

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Inalder

8/5

W D 88—GPB—50,000—24-7-16

CHIEF SECRETARY'S OFFICE.

REVENUE BRANCH.

OFFICE NOTE.

SUBJECT. Arrears of Local and Irrigation Cesses due on lands held by Mr: Dalvai Devaraj Urs in the Magadi Taluk.

LAST REFERENCE. Letter No. 1426 dated 28th May 1894.

from the Deputy Commr: Bangalore D.tt:

With the above, the Deputy Commr: submits a file of correspondence for Govt: orders: The facts of the case are as follow: —.

1. The Dalvai family holds some Inam lands in the Magadi Taluk. These were charged with full assessment at the time of Survey Settlement ~~in 1879~~. But Subsequently on the complaint of Mr: Dalvai

Dalvai Devaraj Urs these were settled as minor Inams by the Inam Superintendent in accordance with Chief Commr's Proceedings No: 1571/253 dated 16th May 1879, which authorised the Inam Superintendent to enfranchise these lands as a "Kayum-gutta tenure held on doubtful title".

2. In 1879, the Amildar of Magadi solicited instructions as to the mode of calculating Local ~~Cess~~ Cesses on these lands; and the then Mr. L Ricketts Deputy Commissioner of the Bangalore District ~~Mr. L Ricketts~~ ordered that it should be assessed on the same amount on which it was charged before the Survey settlement.

S.R. 1971 (3)

X Copy put up, as also the file containing the Pro: + & the Daftar note leading up to the Pro: N

X The Original papers have not been sent up by the Dy Com

3. Meanwhile, in 1890-91, the Amildar of the Magadi Taluk, in accordance with the present Rule that the Local Cess on all Minor Inams should be levied on the Survey Valuation, calculated the Local ~~Cess~~ and Irrigation Cesses on the Survey valuation and accordingly raised it to ~~xxxxxxxxxx~~ Rs 35- and odd. But Mr: Dalvai Devaraj Urs, demurs to pay this excess, and says that the Local Cess must be calculated not on the Survey valuation but on the fixed annual rent payable to Government as his lands are Mahal Jodi and not Minor Inam

Vide Mr: D. Devaraj Urs's Yadi of 30th June 93 Paper No 10 in the Canvas file.

4. The points for consideration are:—

(1). Whether Local cess should be levied on the amount payable to Government, or on the Survey valuation of the lands.

(2). Whether the Inamdar is liable to pay Irrigation cess.

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5. Dewan's Proceedings No: 3786-95/101 dated 1-9-87 contain rules for the levy of the cesses. As regards Kayumgutta villages the Local cess is leviable on the gutta Amount. Whether the minor Inam lands stated to have been held on Kayumgutta tenure should be also treated on

Extract Para 2 (Rule XVIII) pulup

a

a line with the Kayamgutta villages, should be considered. It is contended that the Cess is levied on the amount paid to Government on similar lands in Nelangala and other Taluks.

6. As regards the payment of Irrigation Cess the Inamdar alleges that water supply to wet and garden lands is not derived from any work. Whole Inam villages deriving Irrigation from their own Tanks are exempt from payment of Irrigation Cess. —

— In the present case whether Govt. water from any Irrigation work is not taken remains to be ascertained beyond doubt. — Subordinates

6/7/94

Draft submitted

Embract from Progs: No: 3786-95 dated
101
Bangalore 1st September 1887.

GOVERNMENT RECORDS

Para 2.

Rule XVIII. Kayamgutta villages and Inam villages (Sarva-manyam or Jodi) shall pay Local Fund Cess at the rate of one anna in the rupee, the former at the fixed Kayamgutta rent and the latter on the Recorded value of the Inam.

(General Serial No. 30.)

1893/9417789

From The Dy Commissioner
Bangalore District
R3662

To

The Chief Secretary to the Dewan
of Mysore.

Dated 28th May 1894

Despatched 31st May 1894

Received

Enclosures No. 2 bundle of V.P.

Section A R GB
File No 57
Serial No
General No.
No. 1426
In reply to

SUBJECT.

Submits for orders re arrears of Cess due on lands held by Mr Dalvayi Devaraj Urs in the Magadi Taluk.

Rec'd 1/6/94

References (to be entered only in the Dewan's Office).

A.N 12/6/94

Deputy Commissioners Office.

GOVERNMENT OF MYSORE

D. No. 1426. Bangalore District.

Encl 2 + a file of V.P. Dated 28th May 1894

To

The Chief Secretary to the Dewan
of Mysore.

Sir,

I have the honor to submit the following case for orders:—

2. The Dalvayi family holds some lands in the Magady Taluk. At the time of Survey Settlement, these were charged with full assessment, but on the complaint of Mr. Dalvayi Devaraj Urs, the late Chief Commissioner, in his proceedings No. 1571/5-3 dated 16th May 1879, authorized their enfranchisement as a Kayamgutta tenure "held on doubtful title" and the Inam Superintendent settled them as Minor Inams.

3. In 1879, the Amildar of Magady Taluk, in which the Dalvayi family holds some of the lands referred to,

Solicited instructions as to the mode of calculating and levying Local Cess on them, and the then Dy Commissioner, Mr. Ricketts, ordered that it should be assessed on the same amount on which it was charged before the Survey Settlement.

4. The rule is that the Local Cess and the Irrigation Cess on Minor Inams should be assessed on Survey Valuation, and it was accordingly charged in Vibhuti 1890-91. Mr. Devaraje Urs demurs to pay it as it has been imposed otherwise than in conformity with Mr. Ricketts order. I am unable to agree with Mr. Ricketts, but I cannot over rule his order, and I therefore beg to submit the question for the orders of Government. A copy of my order containing the grounds of Mr. Devaraj Urs' contention is enclosed, together with a statement shewing the area of assessed and unassessed lands

held by him and the amount of Cess payable according to the Rules, and paid now.

5. Favor of early orders are solicited, as there is a balance of Rs 71-1-0, to be cleared off.

6. The vernacular papers are enclosed.

I have the honor to be
Sir,
Your Most Obedient Servant

In Kumar Roy
In Dy Commissioner
Ofc

Mr. Ricketts ordered the cess to be assessed on the amount of the Jodi payable by Mr. Devaraj Urs. I cannot over rule that order. Collect arrears according to that order, and refer the question to Government for orders.

2. The rule is that the Local Cess and the Irrigation Cess on Minor Inams should be assessed on Survey valuation. Mr. Urs urges that large areas are shown as Kharab, unlike other minor Inams, and therefore these Inams should be treated differently. The reason why certain lands are shewn as Kharab is, that the Survey Department having resumed the Mahal Inams as Government lands, dealt with them as it would Government lands generally. In treating them as above, some of them were reserved as free Gomal and were not on account assessed. When subsequently the lands which had been Mahal Inam before the Survey

were ordered to be restored to Mr. Urs,
subject to the payment of Jodi, the
lands, as they then stood in the
Revenue accounts, were transferred
as Inam - Unassessed lands therefore
Remain unassessed - Mr. Urs contention
does him more harm than good -
Properly speaking all culturable land
should be assessed and the cesses should
be determined on such assessment.
This will enhance the amount of
the cesses beyond what is claimed
nor on the assessment of such lands
as were assessed at the survey - As
I am unable to agree with Mr.
Ricketts and as certain amounts
which have been charged at Jama
bundi, otherwise than in conformity
with Mr. Ricketts' order are still
outstanding and to which Mr. Urs
demurs - I refer the question for the
orders of the Government.

Copy
In Revenue Co.

[signed] Jas Shepherd Ald
Dy Commissioner
Baraplave District
27th April/94.

For Dy Commissioner

Village	Area Assessed	Area Unassessed	Assessment (a)	Amount of Jodi paid	Cess paid on Jodi	Cess as per Survey valuation Local	Irrigation	Total	Difference more
Javarekere	229 28	961 20	275	64	4 . .	17 3 .	1 15 6	19 2 6	15 2 6
Peddanpalya	. .	266 26	.	9	. 9 .	. 9 .	. . .	. 9 .	. . .
Cholanaikanhalli	177 8	122 7	166 1/2	32	2 . .	10 6 6	. . 6	10 7 .	8 7 .
Sulivara	88 18	1 25	75 1/4	38	2 6 .	4 11 3	. 19	4 13 .	2 7 .
Doddamarnahalli	88 36	21 8	58 1/2	9	. 9 .	3 10 6	. . .	3 10 6	3 1 6
Bingalalu	128 .	7 14	106	8	. 8 .	6 10 .	. . .	6 10 .	6 2 .
Kolur	18 12	. 4	23 3/4	29	1 13 .	1 7 9	. 2 6	1 10 3	less 2 9

Deputy Commissioners office
Bangalore District
31st May 1914

for Deputy Commissioner

GOVERNMENT OF MYSORE

Proceedings of the Govt. of Mysore.

Read:

Letter No: 1426 dated 28th May 1894. from the Deputy Commissioner Bangalore District, Soliciting instructions regarding the levy of Local & Irrigation Cess on certain lands belonging to Mrs: Dalvai Devaraj Urs.

Section
File No
Serial No

No 1051/3 of 20/12/94
R7-42-94 22
In V.P.

The facts of the case are as follows

The Dalvai family holds some Inam lands in the Magadi Talak. These were charged with full assessment at the time of Survey Settlement. But subsequently on the complaint of Mrs: Dalvai Devaraj Urs, these were settled as Minor Inams by the Inam Superintendent in accordance with Chief Commissioner's Proceedings No: 157/R53 dated 16 May 1879. Which authorised the Inam Supt.

Superintendent to enfranchise these lands as a "Kayemgutta tenure held on doubtful title". In 1879, the Amildar of Magadi, having solicited instructions as to the mode of calculating local cess on these lands, ~~Mr. L Ricketts the then~~ Deputy Commissioner ~~of~~ (W Ricketts) ~~the Bangalore District~~ ordered that it should be assessed on the same amount on which it was charged before the Survey ~~valuation~~ settlement. Meanwhile, in 1890-91, the cess was ~~in accordance with the present rule that~~ the local cess on all Minor Inams should be levied on the Survey valuation, the local and Irrigation cesses were assessed according to rules ~~calculated~~ on the Survey valuation, ~~and fixed to certain extent~~. But Mr. Dalvai Devaraj Urs, ~~&c~~ demurred

to-

and ~~said~~ represented that the ~~[illegible]~~ cess must be calculated not on the Survey valuation but on the fixed Annual rent payable to Govt: as his lands were Mahal Jodi and not Minor Inams.

Order thereon:— The Inams in question having been settled as Kayemsutta tenure held on doubtful title, that is as Jodi Inams, the Local Cess must be levied on Survey valuation

2. As regards Irrigation cess, it is not clear whether the lands are irrigated by Government works, or Private works. In the former case alone the lands are liable to Irrigation cess.

20/12/11

21 19/12/11 Ohlecy
To The Deputy Commr: Bangalore
Distt: with vernacular Correspondence